

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

18-MD-2865 (LAK)

ECF Case

This document relates to: 1:18-cv-10028 (LAK);  
1:18-cv-10030 (LAK); 1:18-cv-10031 (LAK);  
1:18-cv-10032 (LAK); 1:18-cv-10035 (LAK);  
1:18-cv-10036 (LAK); 1:18-cv-10039 (LAK);  
1:18-cv-10049 (LAK); 1:18-cv-10060 (LAK);  
1:18-cv-10061 (LAK); 1:18-cv-10062 (LAK);  
1:18-cv-10063 (LAK); 1:18-cv-10064 (LAK);  
1:18-cv-10065 (LAK); 1:18-cv-10066 (LAK);  
1:18-cv-10069 (LAK); 1:18-cv-10070 (LAK);  
1:18-cv-10071 (LAK); 1:18-cv-10073 (LAK);  
1:18-cv-10074 (LAK); 1:18-cv-10076 (LAK);  
1:18-cv-10077 (LAK); 1:18-cv-10080 (LAK);  
1:18-cv-10082 (LAK); 1:18-cv-10083 (LAK);  
1:18-cv-10086 (LAK); 1:18-cv-10096 (LAK).

**DECLARATION OF MARK D. ALLISON, ESQUIRE**

1. I am a member of the Bar of the State of New York. I am a member of Caplin & Drysdale, Chartered (the “Firm”), and an attorney for the above-captioned Defendants, all of whom are affiliated with the individual-named Defendant, Matthew Tucci.

2. I make this Declaration in Support of the Motion to Withdraw as counsel, pursuant to Local Rule 1.4 of the Rules of this Court.

3. I am fully familiar with the facts and procedural history of this case.

4. These cases were filed on or around May and June 2018 in the United States District Court for the District of New Jersey.

5. I have been representing Defendants, as well as dozens of other parties, in their ongoing litigation with Skatteforvaltningen (“SKAT”).

6. These cases were transferred into a Multi-District Litigation (“MDL”) before this Court.

7. Mr. Tucci engaged the Firm to represent him in his individual capacity and to represent the pension plan defendants in the above-captioned cases.

8. I agreed to represent Defendants in these cases after they entered into a master cost-sharing agreement with certain other defendants, as well as a separate Engagement Letter with my Firm dated January 16, 2019, which ratified the prior agreement and understanding of the terms of our representation, and which included an obligation to pay our invoices within 30 days.

9. As of December 3, 2020, Defendants owe \$121,325.24 in fees and costs to the Firm, which represent almost one-year of unpaid invoices. Despite multiple discussions with Mr. Tucci about the status of the unpaid invoices, I have been unable to determine if and when any such invoices can or would ever be paid given Mr. Tucci’s representations of his financial and other limitations on his ability to satisfy such obligations.

9. Accordingly, several warnings were provided to Mr. Tucci that the Firm could not continue its representation without concrete assurances and a means for payment of the outstanding invoices, without which we advised that we would have to withdraw from these cases.

10. Mr. Tucci has not been able to provide any assurances or commitments to pay the outstanding invoices or any timeline for determining when or how those invoices could

ever be paid.

11. Mr. Tucci's cases are in advanced stages of discovery and, despite the financial issues, I proceeded to prepare for and defend Mr. Tucci's deposition taken by SKAT in November 2020 to avoid any prejudice to Mr. Tucci and the other related Defendants.

12. At this point and for the immediate future, there is no significant further work necessary to be performed on Mr. Tucci's behalf until the next phase of this litigation, and thus this appears to be a natural time for a transition to a new counsel if Mr. Tucci so chooses.

13. As a result, I do not believe the Defendants would suffer any prejudice at this time.

14. After several verbal warnings during the Summer and Fall of 2020, by email dated December 3, 2020, I informed Mr. Tucci and the related Defendants of my intent to withdraw from these cases.

15. On January 4, 2021, I provided a formal Disengagement Letter to Mr. Tucci, subject to this Court's order.

16. To date, I have not received any response from Mr. Tucci.

Dated: New York, New York

January 8, 2021

CAPLIN & DRYSDALE, CHARTERED

s/ Mark D. Allison

By: Mark D. Allison

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